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SUMMARY

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Research Librarian

This report summarizes data currently available from the Internal Revenue Service (IRS) on individual and estate tax filings tabulated by state, congressional district, ZIP code, county, and metro area. The IRS collection of U.S. population migration data through individual income tax filings is also discussed. This report reviews the methodology, data limitations, and expected publication schedules specific to each level of geography. Tables are provided listing the IRS form and line numbers of source data contained within each tabulation. This report is intended as a reference document to assist with navigation of the IRS's SOI tables and to facilitate access to the data contained within.

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Tables

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The Internal Revenue Service (IRS) publishes statistical data related to individual, business, and estate income tax filings. Generally, IRS Statistics of Income (SOI) publications tabulate[1] data at the national level. However, select data are tabulated for smaller geographical areas including by state, county, metro area, ZIP code, and congressional district. This report details currently available publications of subnational tabulations. Depending upon the volume and complexity of the statistics, tables for a given year may be available prior to the end of the taxable year (projections) or may not be available until several years after the end of the taxable year (e.g. data from individual Form W-2 data tabulations). The IRS statistical website commingles current compilations with historical data archives. This report discusses and highlights the current available data series.

For the purposes of this report, tabulations of geographic areas at a level smaller than the state level (ZIP code, congressional district, county, and metro area) are categorized and referred to as local area tabulations.

Data Products and General Release Schedule

Table 1 summarizes the type of tax return data currently available at subnational geographic areas, the update cycle, and the expected release period and delay between tax year data and publication. For specific data included in each type of tax return publication, see **Table 3** (data from individual income tax returns), **Table 5** (data from estate tax returns), and **Table 6** (taxpayer migration data).

The IRS publishes both a yearly expected release schedule[2] and separate quarterly updates to the expected release schedule.[3] Updates to published release dates and recently released publications are listed on the SOI's "What's New" page.[4]

Table 1. Subnational Geographic Tabulations and Release Schedule

Geographic Tabulation Area				
Type of Data	**Update Cycle**	**Expected Release**	**Delay (in Years)**	**Link**
Congressional District				
Individual income	Annually	Late February	Three	https://www.irs.gov/statistics/soi-tax-stats-data-by-congressional-district
County				
Individual income	Annually	Late February	Three	https://www.irs.gov/statistics/soi-tax-stats-county-data
Taxpayer migration	Annually	Late September	Two	https://www.irs.gov/statistics/soi-tax-stats-migration-data

[1] For the purposes of this report, *tabulation* refers to how the underlying data are categorized and organized (by state, county, etc.); *publication* refers to specific datasets presented using a specified tabulation; and *tables* refers to individual statistical tables made available through specific publications. There may be multiple tables for each publication, and there may be multiple publications for each tabulation. Part of the purpose of this report is to assist in identifying and locating specific tables within publications of interest.

[2] IRS, "Statistics of Income Public Release List," https://www.irs.gov/pub/irs-soi/soi-public-release-list.xlsx.

[3] IRS, "SOI Tax Stats—Upcoming Data Releases," https://www.irs.gov/statistics/soi-tax-stats-upcoming-data-releases.

[4] IRS, "SOI Tax Stats: What's New," https://www.irs.gov/statistics/soi-tax-stats-whats-new.

Geographic Tabulation Area				
Type of Data	**Update Cycle**	**Expected Release**	**Delay (in Years)**	**Link**
Metropolitan (population ≥ 50,000) and Micropolitan (10,000 < population < 50,000)				
Individual income	Annually	Late February	Three	https://www.irs.gov/statistics/soi-tax-stats-county-data
State				
AGI percentile[a]	Annually	Late February	Three	https://www.irs.gov/statistics/soi-tax-stats-adjusted-gross-income-agi-percentile-data-by-state
Estate income, filing year	Annually	Late September	Two	https://www.irs.gov/statistics/soi-tax-stats-estate-tax-filing-year-tables
Estate income, year of death	Triennially[b]	Late September	Five	https://www.irs.gov/statistics/soi-tax-stats-estate-tax-year-of-death-tables
Individual income (Historic Table 2)	Annually	Late February	Three	https://www.irs.gov/statistics/soi-tax-stats-historic-table-2
Migration	Annually	Late September	Two	https://www.irs.gov/statistics/soi-tax-stats-migration-data
Projection (Publication 6149)	Annually	Late December	Zero	https://www.irs.gov/statistics/soi-tax-stats-calendar-year-projections-publication-6149
ZIP Code				
Individual income	Annually	Late February	Three	https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi

Source: Internal Revenue Service (IRS), "Statistics of Income Releases," https://www.irs.gov/statistics/soi-tax-stats-upcoming-data-releases.

Notes: Cycle, Expected Release, and Delay columns are general averages based on CRS analysis of current and previous data releases as well as IRS published annual and upcoming release schedules. Values are subject to change based upon actual releases.

a. Adjusted gross income (AGI) percentiles are calculated for each state and the District of Columbia and nationally.

b. Estate tabulations based upon returns for a given year of death are released every three years. For example, 2019 year-of-death data were released in January 2023, and 2022 year-of-death data are expected to be released in 2026.

IRS Methodology and Limitations

This section addresses statistical sampling methodology and related limitations generally applicable to state and local area tabulations. See specific information for each individual tabulation in this report for additional methodological notes.

Tabulations are based on individual income tax returns filed with the IRS during the calendar year following the tax year.[5] While the bulk of returns filed during this 12-month period are primarily for the immediately prior tax year, the IRS receives some returns for tax years before the immediately prior tax year.[6] These late-filed returns for earlier tax years that are filed during the 12-month data collection period are used as a substitute and proxy for the smaller number of returns that are typically filed beyond the expiration of the collection period.[7]

Data do not represent the full U.S. population, because many individuals are not required to file individual income tax returns.[8] For reference, for the 2022 tax year, the IRS received individual income tax filings for just over 214 million adults.[9] Meanwhile the U.S. Census Bureau estimated the adult population of the United States to be over 257 million.[10]

State totals within specific local area data tabulations may not be comparable to state totals published in other SOI products. This lack of comparability is due to disclosure protection procedures or other exclusions that impact data reported in other SOI products.[11] For instance, tax returns filed without ZIP codes and returns filed with ZIP codes that did not match the state codes shown on the returns are excluded from local area tabulations.[12] Additionally, state and local area tabulations are calculated using the locations of the addresses on the tax returns, which may differ from taxpayers' actual or current residences.[13]

[5] A "tax year" is an annual accounting period for which the reported taxes are being computed. For most individual tax returns it is comprised of a calendar year (January 1–December 31). A "filing year" is the year in which the tax return is filed, which is usually the year following the tax year. For example, January 1 to December 31, 2023, comprised the 2023 tax year for individuals, while the deadline to file 2023 individual income taxes was April 15, 2024 (filing year 2024). See IRS, "Publication 17 (2024), Your Federal Income Tax," https://www.irs.gov/publications/p17. However, there is one exception: Tax year 2020 paper returns were included if they were received before early June 2022 due to processing delays related to the COVID-19 pandemic. IRS, "State Data Tax Year 2020 Documentation Guide," https://www.irs.gov/pub/irs-soi/20incmdocguide.doc; and IRS, "State Data Tax Year 2021 Documentation Guide," https://www.irs.gov/pub/irs-soi/21incmdocguide.doc.

[6] IRS, "State Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incmdocguide.doc (link to document on website is titled "Historic Table 2 Documentation Guide"); IRS, "Congressional District Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incddocguide.docx; IRS, "ZIP Code Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22zpdoc.docx (link to document on website is titled "ZIP Code Data Users Guide and Record Layouts"); and IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incydocguide.docx (link to document on website is titled "County Income Data Users Guide and Record Layouts") (collectively hereinafter IRS, Documentation Guides 2022).

[7] IRS, Documentation Guides 2022.

[8] IRS, Documentation Guides 2022.

[9] This number is derived from the total number of returns for tax year 2022 of 161,336,659, including the number of married persons filing jointly of 54,886,428 (which needs to be added again to the total to account for each married-filing-jointly return representing two individual adults). From the resulting total, the 2,146,936 returns filed by those under age 18 is subtracted to reach a total number of 214,076,151 adults filing 2022 tax returns. IRS, "Individual Income Tax Statistics Table 1.6: All Returns: Number of Returns, by Age, Filing Status, and Size of AGI," 2022, https://www.irs.gov/statistics/soi-tax-stats-individual-statistical-tables-by-filing-status.

[10] U.S. 2022 population estimate of 257,883,888 people (±3,902) 18 years and over. U.S. Census Bureau, "American Community Survey (2022 5-Year Estimate)." Table DP05: Demographic and Housing Estimates, https://data.census.gov/table/ACSDP5Y2022.DP05.

[11] IRS, Documentation Guides 2022.

[12] IRS, "Congressional District Data Tax Year 2022 Documentation Guide," "ZIP Code Data Tax Year 2022 Documentation Guide," and "County and Metro Area Data Tax Year 2022 Documentation Guide."

[13] IRS, Documentation Guides 2022.

For tax years 2020 and 2021, individual income tax returns filed for the exclusive purpose of receiving economic impact payments (stimulus payments) were excluded from the data.[14]

Tax returns filed using Army Post Office (APO) and Fleet Post Office (FPO) addresses; foreign addresses; and addresses in Puerto Rico, Guam, the U.S. Virgin Islands, American Samoa, the Marshall Islands, the Northern Marianas, and Palau are excluded from local area tabulations.[15] Returns from Puerto Rico are tabulated at the state level. Returns listing APO addresses, FPO addresses, and geographic locations other than states, the District of Columbia, or Puerto Rico are tabulated as one area and published with the location title of "other areas" at the state tabulation level.[16]

Relative to the national tabulations, those done for state and local geographic areas represent smaller populations and use a smaller number of income bands for categorizing returns by adjusted gross income (AGI).[17] The AGI bands used for state, congressional district, ZIP code, and county and metro area data tabulations are shown in **Table 2**.

Table 2. Adjusted Gross Income (AGI) Bands for State and Local Area Tabulations

AGI Bands
Under $1
$1 under $10,000
$10,000 under $25,000
$25,000 under $50,000
$50,000 under $75,000
$75,000 under $100,000
$100,000 under $200,000
$200,000 under $500,000[a]
$500,000 under $1,000,000[b]
$1,000,000 or more

Source: Internal Revenue Service, "State Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incmdocguide.doc.

Notes: Smaller geographic tabulations may consolidate these income bands.

a. ZIP code, county and metro area, and migration tabulations' highest AGI category is "$200,000 or more."

b. Congressional district tabulations' highest AGI category is "$500,000 or more."

14 IRS, "State Data Tax Year 2020 Documentation Guide," https://www.irs.gov/pub/irs-soi/20incmdocguide.doc.

15 IRS, "Congressional District Data Tax Year 2022 Documentation Guide," "ZIP Code Data Tax Year 2022 Documentation Guide," and "County and Metro Area Data Tax Year 2022 Documentation Guide."

16 See IRS, "Historic Table 2 Data by State or Area: Other Areas," 2022 data file, footnote 17, https://www.irs.gov/pub/irs-soi/22in53oa.xlsx.

17 The IRS defines *adjusted gross income* as "[t]otal individual income, as defined by the Internal Revenue Code, less statutory adjustments—primarily business, investment, and certain other deductions." IRS, "SOI Tax Stats—IRS Data Book Glossary," https://www.irs.gov/statistics/soi-tax-stats-irs-data-book-glossary-of-terms#A. The full statutory definition appears at 26 U.S.C. §62.

Disclosure Protection Procedures

The IRS is required[18] to prevent disclosure, directly or indirectly, of information specific to individual taxpayers or businesses.[19] Therefore, SOI publications implement disclosure protection procedures to ensure taxpayer confidentiality in publicly available data. This section addresses the disclosure protections generally applicable to state and local area tabulations, including when specific data may be excluded, suppressed, collapsed, or rounded. Please refer to the specific information for each individual tabulation for additional disclosure procedures.

- Income and tax items with fewer than a set number of returns (10 returns for state tabulations or 20 returns for local area tabulations) for a particular AGI band are combined (or "collapsed") with another AGI band within the same locality being measured (congressional district, ZIP code, state, or county or metro area). Collapsed AGI classes are identified with a double asterisk (**) in the SOI Excel files.[20]
- Income and tax items with fewer than 20 returns for an entire local tabulation area are excluded.[21]
- If an income or tax item from one return constitutes more than a specified threshold percentage of the total of any particular reported number (the actual threshold percentage cannot be released),[22] the specific data item for that return is excluded from that reported number. For example, if the amount for wages from one return represents 75% of the value of the total for that cell, the data item will be suppressed.
- The number of returns listed, when paired with a value amount, have been rounded to the nearest 10.[23] The number of returns listed, when not paired with a value amount, may not have been rounded.[24]

As mentioned previously, due to these disclosure protection procedures, statewide totals may not be comparable across different tabulations.

Data Available by State and Local Area Tabulation

Table 3 identifies the individual income data included in current state and local area tabulations by IRS form and line. Recent additions to available data are noted along with the tax year of their first inclusion. Due to changes in legislation and tax forms, specific data available in previous years may no longer be available in current publications. Recent removals of previously available data are noted in **Table 4** by form, line, and last year of inclusion. These tables track only newly included or excluded data points and do not track year-to-year inconsistencies in the presentation, categorization, or naming of existing data points.

[18] 26 U.S.C. §6103.

[19] IRS, "SOI Sampling Methodology and Data Limitations," https://www.irs.gov/pub/irs-soi/sampling.pdf.

[20] IRS, Documentation Guides 2022.

[21] IRS, Documentation Guides 2022.

[22] IRS, Documentation Guides 2022.

[23] IRS, "State Data Tax Year 2022 Documentation Guide," and CRS examination of local area tabulation files.

[24] For example, "Number of farm returns" (item 40 in the congressional district data tabulations) has not been rounded. IRS, "SOI Tax Stats—Data by Congressional District 2022," Maryland data file, https://www.irs.gov/pub/irs-soi/22incdmd.xlsx.

Table 3. Originating Tax Form and Line Number of Items Currently Included in Individual Income Tax State and Local Area Tabulations

Items Included in Congressional District, State, County, Micro- and Metropolitan, and ZIP Code Area Datasets

Form	Lines	Example Topics Included
1040: Individual Tax Return	Demographics and filing status information above numbered lines	Filer status (i.e. single, married filing jointly, etc.), digital assets, use of a preparer (i.e., paid, VITA, TCE, electronic)
1040: Individual Tax Return	1, 2a[a], 2b, 3a, 3b, 4b, 5b, 6b, 7, 9, 11[b], 12a, 12b, 13, 15, 16, 17, 19, 21, 22, 24, 27, 28, 29, 33, 34, 35a, 36, 37	Salary and wages, dividends, net capital gains, Social Security benefits, qualified business income deduction, nonrefundable and other dependent deduction, earned income credit, refundable child tax or additional child tax credit
Schedule 1: Additional Income and Adjustments to Income	1, 3, 6, 7, 11, 16, 17, 20, 21, 26	Unemployment compensation, self-employed (Keogh) retirement plans, self-employed health insurance, student loan deduction
Schedule 2: Additional Taxes	1, 2, 4	Alternative minimum tax, advance premium tax credit
Schedule 3: Additional Credits and Payments	1, 2, 3, 4, 5a,[c] 5b,[c] 9[d]	Foreign tax credit, additional child tax credit,[e] nonrefundable education credit, energy efficient home improvement tax credit
Schedule A: Itemized Deductions	4, 5a, 5b, 5c, 5e, 7, 8a, 8b, 8c, 9, 14, 16	Medical and dental expense deduction, state and local general sales tax, personal property taxes, real estate taxes, home mortgage interest paid
Schedule E: Supplemental Income and Loss	26,[a] 32	Tax-exempt interest, partnership/S-corporation net income
8959: Additional Medicare Tax	24[f]	Additional Medicare tax
8960: Net Investment Tax	17	Net investment income
8962: Premium Tax Credit	24, 25	Premium tax credit, advance premium tax credit

Source: Internal Revenue Service (IRS), "State Data Tax Year 2023 Documentation Guide," https://www.irs.gov/pub/irs-soi/23incmdocguide.doc; IRS, "State Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incmdocguide.doc (links to documents on website are each titled "Historic Table 2 Documentation Guide"); IRS, "Congressional District Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incddocguide.docx; IRS, "ZIP Code Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22zpdoc.docx (link to document on website is titled "ZIP Code Data Users Guide and Record Layouts"); IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incydocguide.docx (link to document on website is titled "County Income Data Users Guide and Record Layouts").

Notes:

a. First included with tax year 2022 data.

b. While the state-, county-, and micropolitan-level statistics are all tabulated *by* AGI, only the congressional district tabulation includes Form 1040, line 11 (adjusted gross income), reported as its own column.

c. First included with tax year 2023 data.

d. Both the state and county-level documentation guides for 2021 erroneously list "Net Premium tax credit" as being reported on Schedule 3, line 8. The "Congressional District Tax Year 2021 Documentation Guide," as well as all 2022 guides, correctly list the "Net Premium tax credit" as being reported on Schedule 3, line 9.

e. The "additional child tax credit" was renamed the "refundable child tax credit or additional child tax credit" for 2022 data only.

f. Form 8959, line 24, is the total additional Medicare tax *withholding*. The amount of the additional Medicare tax—summing additional Medicare tax owned on Medicare wages, self-employment income, and Railroad Retirement Tax Act compensation—is listed on Form 8959, line 18.

Table 4. Recently Removed Income Data

Form	Lines	Example Topics	Latest Tax Year Included
1040: Individual Tax Return	12b, 30	Charitable contribution for taxpayers claiming the standard deduction[a] and recovery rebate credit	2021
Schedule A: Itemized Deductions	8d	Qualified mortgage insurance premiums	2021
Schedule 3: Additional Credits and Payments	13b, 13g, 13h	Qualified sick and family leave credit[b] and refundable child and dependent care credit	2021
Schedule 3: Additional Credits and Payments	5	Residential energy tax credit	2022

Source: CRS comparison of Internal Revenue Service (IRS), "State Data Tax Year 2023 Documentation Guide," https://www.irs.gov/pub/irs-soi/23incmdocguide.doc; IRS, "State Data Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22incmdocguide.doc; and IRS, "State Data Tax Year 2021 Documentation Guide," https://www.irs.gov/pub/irs-soi/21incmdocguide.doc (links to documents on website are each titled "Historic Table 2 Documentation Guide").

Notes: This table tracks items dropped from prior year publications starting with tax year 2022 publications.

a. Section 70424 of P.L. 119-21 (commonly known as the "FY2025 Reconciliation Law" or the "One Big Beautiful Bill Act") reinstated and modified the charitable deduction for taxpayers claiming the standard deduction for tax years beginning after December 31, 2025. For more information, see CRS Report R48611, *Tax Provisions in P.L. 119-21, the FY2025 Reconciliation Law*, coordinated by Anthony A. Cilluffo.

b. This entry refers to both the qualified sick and family leave credit in the Families First Coronavirus Response Act (P.L. 116-127), which could be claimed for leave taken prior to April 1, 2012 (reported on Schedule 3, line 13b), and the identically titled credit for leave taken after March 31, 2021, in the American Rescue Plan Act (P.L. 117-2) (reported on Schedule 3, line h).

Congressional District Tabulation Specifics

Location

The IRS maintains a dedicated web page with congressional district data at https://www.irs.gov/statistics/soi-tax-stats-data-by-congressional-district.

Publication Schedule, Format, and Years Available

Quick Reference Chart:

Expected Schedule	Format	Availability
Annually, Late February	Excel and CSV	2017-2022

Statistics on individual income, deductions, and credits are compiled annually by congressional district. They are usually released around the end of February in the third year following the taxable year. For example, 2021 tabulations were released February 29, 2024, using district boundaries for the 117th Congress (2021-2023).[25]

Data may be downloaded (1) by individual state (Excel files), (2) as a single comprehensive file (either Excel or CSV), or (3) as a ZIP file containing all individual state Excel files, documentation, and the CSV files. These tabulations are available beginning with tax year 2017.

Tabulation-Specific Methodology and Limitations

The IRS determines a taxpayer's congressional district based on the ZIP code listed on the return.[26] Seven states (Alaska, Delaware, Montana, North Dakota, South Dakota, Vermont, and Wyoming) and the District of Columbia each have one congressional district, so the ZIP code matching procedures are not performed on these states.[27]

Congressional district data cover the 50 states and the District of Columbia. Congressional district boundaries are based on the Congress in session during the tax year in question. As a result of changes to these boundaries across Congresses, data for specific numbered districts may not be comparable over time.

The data are tabulated by congressional district and AGI band. The highest-income AGI band for congressional district tabulations is "$500,000 or more."[28]

State Tabulation Specifics (Individual Income Tax)

There are multiple datasets available for state totals of individual tax statistics: (1) comprehensive individual income and tax data (Historic Table 2), (2) calendar year return projections by state (Publication 6149), and (3) AGI percentile by state. Additionally, there may be state totals available in local area tabulations (see "County, Metropolitan, and Micropolitan Area" below) or other publications.

State totals are not comparable across IRS products due to sampling and data protection processes. This potentially produces different results.

Location

Locations vary, as listed under each publication below.

Publication Schedule, Format, and Years Available

Quick Reference Chart:

Publication	Expected Schedule	Format	Availability
Historic Table 2	Annually, Late February	Excel and CSV	1996-2023
Publication 6149	Annually, Late December	PDF and Excel	2005-2025
AGI Percentile	Annually, Late February	PDF, Excel, and CSV	2013-2023

[25] See IRS, "Full Calendar Year Public Release Schedule." The current calendar year release schedule is available as an Excel download at https://www.irs.gov/pub/irs-soi/soi-public-release-list.xlsx.

[26] IRS, "Congressional District Data Tax Year 2022 Documentation Guide." The ZIP code listed on the return may be in either five-digit or ZIP+4 format.

[27] IRS, "Congressional District Data Tax Year 2022 Documentation Guide."

[28] See IRS, "SOI Tax Stats—Data by Congressional District 2022" data files. IRS, "Congressional District Data Tax Year 2022 Documentation Guide," lists the full AGI band range in the documentation (including the band "$1,000,000 or more"). However, the highest AGI band in the data files is "$500,000 or more."

Historic Table 2

https://www.irs.gov/statistics/soi-tax-stats-historic-table-2

Comprehensive individual income tax state data (Historic Table 2) are available for individual states, the District of Columbia, Puerto Rico, "other areas," and nationally or as a combined file containing data for all states. Annual data tabulations are available beginning with tax year 1996.

State tabulation data in Historic Table 2 use all IRS-listed AGI bands shown in **Table 2**. **Table 3** lists the source forms and lines for the included individual income tax data.

Publication 6149 (Multiyear Projections)

https://www.irs.gov/statistics/soi-tax-stats-calendar-year-projections-publication-6149

Every year the IRS releases Publication 6149, a report containing multiyear projections of the number of tax return filings expected for about 50 individual, business, and tax-exempt return types.[29] Projections are typically published in mid- to late December of the tax year in question (e.g., the projection for tax years 2025-2032 was published in December 2025). Publication 6149 data tabulations are available beginning with tax year 2005.

AGI Percentile Data

https://www.irs.gov/statistics/soi-tax-stats-adjusted-gross-income-agi-percentile-data-by-state

AGI percentile data includes annual tabulations of the total number of returns with positive AGIs within the top 1, 5, 10, 25, 50, and 75 percentiles of the AGI distribution for the United States, each state, and the District of Columbia.[30] Table 1 includes the total returns in each percentile along with the AGI floor, total AGI, total income tax, average tax rate, and percentage shares of AGI and income tax for each percentile category. Table 2 includes the total returns in each percentile along with the number of returns and total amount of particular sources of income for each percentile.

AGI percentile data tabulations are available for all states and the District of Columbia for tax years 2013 to present.[31] Data tables are typically published in late February of the third year after the tax year tabulated (e.g., 2022 tabulations were released in February 2025).

Tabulation-Specific Methodology and Limitations

The IRS uses the state codes as they are listed on the returns. The SOI division does not attempt to correct any listed state code.[32] Each publication categorizes international addresses and addresses in U.S. territories differently. For example, Historical Table 2 includes tabulations for Puerto Rico and "Other Areas," Publication 6149 includes tabulations only for "International," and the AGI percentile tabulations exclude those addresses altogether.[33]

[29] IRS, "Calendar Year Return Projections by State, Publication 6149," https://www.irs.gov/statistics/soi-tax-stats-calendar-year-projections-publication-6149.

[30] IRS, "Adjusted Gross Income Percentiles by State Tax Year 2022 Documentation Guide," https://www.irs.gov/pub/irs-soi/22instatesharesdocguide.pdf.

[31] AGI percentile Table 1 is also available for tax year 2006.

[32] IRS, "State Data Tax Year 2022 Documentation Guide."

[33] IRS, "Historic Table 2 Data by State or Area: Other Areas," 2022 data file, footnote 16.

State Tabulation Specifics (Estate Tax)

Location

Federal estate tax data for specific states are available at https://www.irs.gov/statistics/soi-tax-stats-estate-tax-statistics.

Publication Schedule, Format, and Years Available

Quick Reference Chart:

Publication	Expected Schedule	Format	Availability
Filing Year Table 2	Annually, Late September	Excel	1995-2024
Filing Year Table 3	Annually, Late September	Excel	2010-2024
Year-of-Death Table 3	Annually, Late September	Excel	1989, 1992, 1995, 1998, 2001, 2004, 2007, 2009, 2011, 2013, 2016, 2019

Filing Year Tabulations

Estate tax data "Table 2: Selected Tax Computation Items" and "Table 3: Charitable Bequests" are tabulated by state of residence from returns filed during a single calendar year (filing year tables) regardless of the decedent's date of death.[34] This annual release has a delay of two years from the date of returns. For example, data tabulations from returns filed during 2022 were released in September 2024. Table 2 data tabulations are available from tax year 1995 and Table 3 from tax year 2010.

Year-of-Death Tabulations

Every three years, the IRS releases year-of-death estate tax data tabulations by state of residence as "Table 3: Estate Tax Returns, Year of Death by State of Residence." The release in January 2023 was for data from estate tax returns for individuals who passed away in 2019. Another release is expected in 2026 for 2022 year-of-death filings. This table is available for approximately every three calendar years (intervals are inconsistent) from calendar year 1989.

Some files are titled incorrectly and thus hosted in the wrong location on the year-of-death filings web page. Some data classified by state of residence ("Table 3") are erroneously titled as "Table 4" (within the Excel file) and thus the files are linked on the website under "Table 4," which should contain data classified by sex and marital status of decedent, even though the files contain data classified by state of residence. For those affected files, the tabulation linked under the "Table 3" heading is classified by sex and marital status instead of by state of residence. Therefore, if the file linked under "Table 3" contains the incorrect classification, check the corresponding file under the "Table 4" heading for the file containing data classified by state of residence.

[34] IRS, "SOI Tax Stats—Estate Tax Filing Year Tables," https://www.irs.gov/statistics/soi-tax-stats-estate-tax-filing-year-tables.

Tabulation-Specific Methodology and Limitations

Estate tax tabulations are based on returns sampled during processing and before audit examinations.[35] All returns exceeding the estate tax threshold are included in the sample (sample selection rate of 100%).[36] For the triennial year-of-death data, the sample is weighted to account for the less than 1% of estate returns not yet filed at the end of the three-year period for the sampled calendar year (the first year of the three-year period).[37]

Tabulations include a location for the District of Columbia and an "Other areas" category that encompasses U.S. territories, U.S. citizens living abroad at their time of deaths, and a small number of returns for which states of residence were unknown.[38]

Table 5. Estate Tax State Tabulated Data, by Form and Line

Data Used in Filing Year Tables 2 and 3 and Year of Death Table 3

Form	Line	Example Topics Included
706	Part 2, Lines 1 (from Part 5, Line 13), 2 (from Part 5, Line 24), 3b, and 20	Gross estate for tax purposes, total allowable deductions, state death tax deduction, and net estate tax

Source: IRS, Form 706 (last revision August 2025), https://www.irs.gov/pub/irs-pdf/f706.pdf; IRS, "Table 2: Estate Tax Returns Filed in 2022, Deductions, by State of Residence," https://www.irs.gov/pub/irs-soi/22es02st.xlsx (table title from Excel file; table title on web page is "Table 2: Selected Tax Computation Items").

County, Metropolitan, and Micropolitan Area Tabulation Specifics

Location

Federal income tax data by county, metropolitan area, and micropolitan area are available at https://www.irs.gov/statistics/soi-tax-stats-county-data.

Publication Schedule, Format, and Years Available

Quick Reference Chart:

Expected Schedule	Format	Availability
Annually, Late February	Excel and CSV	1989-2023

County income data tabulations are based upon the location of the address reported on the individual tax return filed. These tabulations are compiled annually and are usually released around the end of February in the third year following the taxable year (e.g., 2021 tabulations were released February 29, 2024).

Metropolitan and micropolitan statistical area tabulations are created for urban core populations of 50,000 or more (metropolitan areas) and for areas with populations of at least 10,000 but less

[35] IRS, "SOI Tax Stats—Estate Tax Study Data Sources and Limitations," https://www.irs.gov/statistics/soi-tax-stats-estate-tax-study-data-sources-and-limitations.

[36] IRS, "SOI Tax Stats—Estate Tax Study Data Sources and Limitations."

[37] IRS, "SOI Tax Stats—Estate Tax Study Data Sources and Limitations."

[38] See IRS, "Table 3: Estate Tax Returns Filed in 2022, Gross Charitable Bequests, by State of Residence," 2022 data file, footnote 2, https://www.irs.gov/pub/irs-soi/22es03ch.xlsx.

than 50,000 (micropolitan areas).[39] Tabulations are categorized by AGI. The highest AGI band for county-level data is $200,000 or more.[40]

Annual tabulations are available beginning from tax year 1989, although the format changed beginning with the tax year 2011 report.

See **Table 3** for a listing of included individual income tax data by IRS form and line.

County data tabulations are available as (1) Excel files for each state, (2) a single file containing information from all states but excluding classification by AGI, (3) a CSV file containing information for all states—either with or without AGI classification—and (4) a ZIP file including documentation and all the above-mentioned formats. Metropolitan and micropolitan statistical area data tabulations are available as a single CSV file.

Tabulation-Specific Methodology and Limitations

Geographic location is determined using nine-digit ZIP codes as listed on tax returns.[41] The IRS does not correct any erroneous ZIP code information.[42] Returns with ZIP codes that do not match the states listed and returns lacking ZIP codes are excluded.[43]

Metropolitan and micropolitan statistical areas, also known as core based statistical areas, may cross county geographic boundaries.[44]

Tax returns filed using APO and FPO addresses, foreign addresses, and addresses in Puerto Rico, Guam, the U.S. Virgin Islands, American Samoa, the Marshall Islands, the Northern Marianas, and Palau are excluded from county, metropolitan, and micropolitan tabulations.[45]

Income and tax items with fewer than 20 returns for a county are excluded.[46]

ZIP Code Area Tabulation Specifics

Location

Federal income tax data by ZIP code are available at https://www.irs.gov/statistics/soi-tax-stats-individual-income-tax-statistics-zip-code-data-soi.

Publication Schedule, Format, and Years Available

Quick Reference Chart:

Expected Schedule	Format	Availability
Annually, Late February	Excel and CSV	2004-2022

[39] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."
[40] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."
[41] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."
[42] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."
[43] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."
[44] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."
[45] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."
[46] IRS, "County and Metro Area Data Tax Year 2022 Documentation Guide."

Tabulations are compiled annually by ZIP code and are usually published around the end of February in the third year following the taxable year (e.g., 2021 data tabulations were released February 27, 2024).

Data are collected from individual income tax returns and include the number of returns, number of personal exemptions, AGI, wages and salaries, certain dividends, and interest received. Tabulations are available every year beginning with tax year 2004, although individual select years may be available beginning with tax year 1998. Tabulations are available as individual state Excel files or as a single CSV file with or without AGI classifications. A ZIP file is also available containing the state Excel files, the CSV files, and documentation.

See **Table 3** for a listing of included data by IRS form and line.

Tabulation-Specific Methodology and Limitations

Tax returns filed using APO and FPO addresses; foreign addresses; and addresses in Puerto Rico, Guam, the U.S. Virgin Islands, American Samoa, the Marshall Islands, the Northern Marianas, and Palau are excluded.[47] Tax returns without ZIP codes and returns with ZIP codes that do not match the returns' listed states are excluded.[48]

ZIP codes with fewer than 100 returns and ZIP codes identified as single buildings or nonresidential are categorized as "other."[49] Income and tax items with fewer than 20 returns within a ZIP code are excluded.[50]

U.S. Population Migration Data, by State and by County

Location

Data on taxpayer address changes, as determined using the addresses listed on IRS returns, are available at https://www.irs.gov/statistics/soi-tax-stats-migration-data.

Publication Schedule, Format, and Years Available

Quick Reference Chart:

Expected Schedule	Format	Availability
Annually, Late September	Excel and CSV	1990-2023

The IRS publishes inflow and outflow migration data by county and by state. Such data include the total number of returns filed, the total number of individuals in tax units in the area, and total AGI.

Table 6. Statistics Included in Migration Data Files

SOI Table Title	File Title	Categorizations	Specific Data
Gross migration for selected income items	Gross migration file	by State, size of AGI,[a] and age of taxpayer[b]	Number of returns, number of individuals, aggregate AGI

[47] IRS, "ZIP Code Data Tax Year 2022 Documentation Guide."

[48] IRS, "ZIP Code Data Tax Year 2022 Documentation Guide."

[49] IRS, "ZIP Code Data Tax Year 2022 Documentation Guide."

[50] IRS, "ZIP Code Data Tax Year 2022 Documentation Guide."

SOI Table Title	File Title	Categorizations	Specific Data
State-to-state migration outflow for selected income items	Migration data by individual state (Excel); State-to-state outflow (CSV)	Destination state[c]	Number of returns, number of individuals, aggregate AGI
State-to-state migration inflow for selected income items	Migration data by individual state (Excel); State-to-state inflow (CSV)	Origin state[d]	Number of returns, number of individuals, aggregate AGI
County-to-county migration outflow for selected income items	Migration data by individual state (Excel); County-to-county outflow (CSV)	Destination county[c]	Number of returns, number of individuals, aggregate AGI
County-to-county migration inflow for selected income items	Migration data by individual state (Excel); County-to-county inflow (CSV)	Origin county[d]	Number of returns, number of individuals, aggregate AGI

Source: IRS, "2022-2023 Migration Data Users Guide," https://www.irs.gov/pub/irs-soi/2223inpublicmigdoc.pdf.

Notes:

a. See **Table 2** for IRS standard AGI bands. Gross migration file's top AGI band is "$200,000 or more."

b. Age bands used are as follows: all ages, under 26, 26 under 35, 35 under 45, 45 under 55, 55 under 65, and 65 and over.

c. Includes total *outflows* from origin state/county to "U.S.," "foreign," "U.S. and foreign," and "same state" destinations, as well as total non-migrants.

d. Includes total *inflows to* destination state/county from "U.S.," "foreign," "U.S. and foreign," and "same state" origins, as well as total non-migrants.

Tabulation-Specific Methodology and Limitations

Migration data are based on year-to-year address changes reported on individual tax returns.[51] The number of returns is used to approximate the number of households that migrated, while the number of personal exemptions claimed is used to approximate the number of individuals who migrated.[52] Tabulations are based upon returns filed prior to late September each year.[53] Returns filed after the cutoff are not included.[54] Total migration numbers will not match totals reported in other products due to the truncated collection period used.

Counts less than 20 at the county level are excluded. (Prior to 2019, a count less than 20 at the county level was included with a similar category in another county within the same state.[55]) Counts less than 10 at the state level are excluded.[56] Because records may be excluded at the county level that were included at the state level, the sum of all county totals for a state may not equal the listed state total. Returns without ZIP codes or with ZIP codes that do not match the state codes listed on the returns are excluded.[57] A return for which the taxpayer is claimed as a

[51] IRS, "2021-2022 Migration Data Users Guide," https://www.irs.gov/pub/irs-soi/2122inpublicmigdoc.pdf.

[52] IRS, "2021-2022 Migration Data Users Guide."

[53] IRS, "2021-2022 Migration Data Users Guide."

[54] IRS, "2021-2022 Migration Data Users Guide."

[55] IRS, "2021-2022 Migration Data Users Guide."

[56] IRS, "2021-2022 Migration Data Users Guide."

[57] IRS, "2021-2022 Migration Data Users Guide."

dependent on another tax return in the second comparison year is excluded. This could include, for example, elderly parents with caretaking needs who move in with their adult children. On the other hand, a return for which the taxpayer is claimed as a dependent in the first comparison year and then filed as a non-dependent in the second year is included. One example of this might be an individual who is 17 years old in the first year but files his or her own tax return as an 18-year-old adult in the second year.[58]

Foreign returns; APO and FPO addresses; and addresses in Puerto Rico, Guam, the U.S. Virgin Islands, American Samoa, the Marshall Islands, the Northern Marianas, and Palau are included in migration counts under a designation of "foreign."

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[58] IRS, "2021-2022 Migration Data Users Guide."